EXHIBIT C

 From:
 Mark Lasiter

 To:
 Casey Winge

 Cc:
 ERC

 Subject:
 ERC

Date: Thursday, October 20, 2022 1:08:31 PM

Casey:

I'm not sure exactly what you are seeking. ERC calculations are based on quarterly gross wages per quarter for 2020 and 2021. The wages are adjusted for PPP and employer paid health insurance on a prorata basis per employee. You qualify based on supply chain interruptions per the ERC Questionnaire you provided. If you want something else please let me know.

Mark Lasiter